



Memorandum Regarding 2027 Projected Attachment O, MM and GG

September 30, 2026

Northern Indiana Public Service Company LLC (NIPSCO) posted the following electronic files for 2027 rates per its Attachment O formula rate protocols as filed with the Federal Energy Regulatory Commission (FERC) in Docket No. ER13-2376-002:

2027 Forecast Files	2025 True-Up Files
2027_NIPSCO_YE123127_AttO_Proj.xlsx	2027_NIPSCO_YE123125_AttO_TU_v2.xlsx
2027_NIPSCO_YE123127_AttMM_Proj.xlsx	2027_NIPSCO_YE123125_AttMM_TU_v2.xlsx
2027_NIPSCO_YE123127_AttGG_Proj.xlsx	2027_NIPSCO_YE123125_AttGG_TU_v2.xlsx
2027_NIPSCO_YE123127_Sch1_Proj.xlsx	2027_NIPSCO_YE123125_Sch1_TU_v2.xlsx

On May 28, 2026, NIPSCO first posted its 2025 True-up files.

On September 30, 2026, NIPSCO posted its 2027 Forecast files and re-posted its 2025 True-Up files to incorporate the final interest rate calculations based on the nineteen-month period ended July 31, 2026 along with the following changes:

- Attachment O, page 3, line 30, was corrected from \$9,238,157 to \$9,242,395. On Attachment GG, page 3, line 1c, the Plant balance and Depreciation Expense was corrected for MTEP17 Project 14266.
- Attachment O, page 3, line 30a, was corrected from \$73,849,857 to \$74,434,315. On Attachment MM, page 2, lines 1a and 1b, Accumulated Depreciation was corrected for MTEP11 Projects 2202 and 3203.